

OFFICIAL GAZETTE



GOVERNMENT OF GOA

SUPPLEMENT

GOVERNMENT OF GOA

Goa Legislature Secretariat

LA/E-9/2488/2001

The following bill which was introduced in the Legislative Assembly of the State of Goa on 16th July, 2001 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Indian Stamp (Goa Amendment) Bill,
2001

(Bill No. 55 of 2001)

A

BILL

Further to amend the Indian Stamp Act, 1899, as in force in the State of Goa.

BE it enacted by the Legislative Assembly of Goa in the Fifty Second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Indian Stamp (Goa Amendment) Act, 2001.

(2) It shall come into force at once.

2. *Amendment of Schedule I-A.* — In Schedule I-A of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa;

(i) Against entry at Sr. No. 1, in column (2), for the words "Five rupees", the words "Twenty rupees" shall be substituted;

(ii) against entry at Sr. No. 4, in column (2), for the words "Five rupees" the words "Twenty rupees" shall be substituted;

(iii) against entry at Sr. No. 19, in column (2), for the words, "Two rupees", the words "Ten rupees", shall be substituted;

(iv) against entry at Sr. No. 20, in column (2), for the words, "Ten rupees", the words, "Thirty rupees", shall be substituted;

(v) against entry at Sr. No. 27, in column (2), for the words, "Two rupees", the words, "Ten rupees" shall be substituted;

(vi) against entry at Sr. No. 35, in column (2), for the words, "Two rupees", the words, "Ten rupees", shall be substituted;

(vii) against entry at Sr. No. 41, in column (2), for the words, "Ten rupees", the words, "Twenty rupees" shall be substituted;

(viii) for entry at Sr. No. 48, the following shall be substituted, namely:—

"48. POWER OF ATTORNEY as defined in section 2 (21) not being a Proxy (No. 52).

(a) When executed for the Twenty Rupees sole purpose of procuring the registration of one single transaction or for admitting execution of one or more such documents.

(b) When required in suits, or proceedings under Presidency Small Cause Courts Act, 1982. Twenty Rupees

(c) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a); Twenty Rupees

(d) When authorising not more than five persons to act jointly and severally in more than one transaction or generally; Forty Rupees

(e) When authorising more than five but not more than 10 persons to act jointly and severally in more than one transaction or generally; Fifty Rupees

(f) When given for consideration and authorising the attorney to sell any immovable property; The same duty as under clause (a) or (b) as the case may be of Article No. 22 for the amount of consideration.

(g) in any other case; Twenty Rupees.

N.B. :- The term "registration" includes every operation incidental to registration under the Indian Registration Act, 1908.

Explanation — For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.

(ix) against entry at Sr. No. 65 in column (2), for the words, "Five rupees", the words, "Twenty rupees" shall be substituted.

Statement of Objects and Reasons

Towards additional resources mobilisation, it is proposed to amend certain articles of Schedule I-A of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa, since the stamp duty in respect thereof is found to be very low.

This Bill seeks to amend the Act, 1899, for the purpose.

Financial Memorandum

The exact financial implications involved in this Bill cannot be quantified.

Memorandum on Delegated Legislation

No delegated Legislation is envisaged in this Bill.

Porvorim,
9th July, 2001.

JOSE PHILIP D'SOUZA
Minister for Revenue

Assembly Hall,
Porvorim,
9th July, 2001

R. KOTHANDARAMAN
Secretary (Legislature)

Governor's recommendation under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly the Introduction and consideration of the Indian Stamp (Goa Amendment) Bill, 2001.

ANNEXURE

Article No.	Description of Instrument	Proper stamp Duty
1	2	3

1. Acknowledgement of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession. Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property. Five rupees

4. Affidavit, including an affirmation or declaration in the case or persons by law allowed to affirm or declare instead of swearing. Five rupees

Note: Except in cases of affidavit pertaining to Mundkar/Tenancy matter and declaration of status of backward class/other backward class economically backward class for claiming benefits under various Government schemes — Rs. 10.

19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person, either to any shares, script or stock in or any incorporated company or other body corporate, or to become proprietor of charges, script or stock in or of any such Company or body. Two rupees registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.
20. CHARTER-PARTY, that is to say any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is left for the specified purposes of charter whether it includes a penalty clause or not. Ten rupees
27. DELIVERY ORDER IN RESPECT OF GOODS that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any clock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale on transfer of the property therein, when such goods exceed in value twenty rupees. Two rupees
35. LETTER OF ALLOTMENT OF SHARES, in any company or proposed Company, or in respect of any loan to be raised by any company or proposed company. Two rupees
41. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate of entry not being a protest (No. 50) made or signed by a Notary public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. See also Protest of Bill or note (No. 50). Two rupees
48. POWER-OF-ATTORNEY as defined in section 2 (21) not being a Proxy (No. 52). Ten rupees
- (a) When executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents. Five rupees
- (b) When required in suits or proceedings under Presidency Small Cause Courts Act, 1982; Five rupees
- (c) When authorising one person or more to act in a single transaction other than the case mentioned in clause (a); Four rupees
- (d) When authorising not more than five persons to act jointly and severally in more than one transaction or generally; Fifteen rupees
- (e) When authorising more than five but not more than 10 persons to act jointly and severally in more than one transaction or generally; Twenty five Rupees
- (f) when given for consideration and authorising the attorney to sell any immovable property; The same duty as under clause (a) or (b) as the case may be Article No. 22 for the amount of consideration.
- (g) in any other case Five rupees
65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any clock, warehouse or wharf such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. Five rupees

LA/E-9/2488/2001

The following bill which was introduced in the Legislative Assembly of the State of Goa on 16th July, 2001 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Entertainment Tax (Third Amendment)
Bill, 2001

(Bill No. 61 of 2001)

A

BILL

further to amend the Goa Entertainment Tax
Act, 1964 (Act 2 of 1964).

BE it enacted by the Legislative Assembly of
Goa in the Fifty-second Year of the Republic of
India as follows:—

1. *Short title and commencement.*— (1) This
Act may be called the Goa Entertainment Tax
(Third Amendment) Act, 2001.

(2) It shall be deemed to have come into force
with effect from the first day of April, 2001.

2. *Amendment of section 3E.* — In section 3E
of the Goa Entertainment Tax Act, 1964
(Act 2 of 1964) (hereinafter referred to as the
“principal Act”), for sub-section (1), the
following shall be substituted, namely:—

“(1) Notwithstanding anything contained in
section 3 and subject to such rules as may be
prescribed, there shall be levied and paid
entertainment tax at the following rates in
case of entertainment provided by way of
cyber café and pool parlour and/or with the
aid of antennae or cable television to a
connection holder on payment of any
contribution or subscription or installation and
connection charges or any other charges
collected in any manner whatsoever,
namely:—

- | | |
|--|---|
| (i) Providing entertain-
ment through
antennae and
cable television or
antennae. | Twenty rupees
per month
per connection. |
| (ii) Providing entertain-
ment through cable
television exclusively. | Fifteen rupees
per month per
connection. |
| (iii) Providing entertain-
ment by way of cyber
café and pool parlour. | Five paise in a
rupee of the
amount charged
for admission. |

N.B.: In respect of entertainment provided with the
aid of antennae or cable television where total
number of connections are less than twenty five
and if the proprietor providing such
entertainment is registered under this Act, no
entertainment tax will be payable so long as his
registration is in force.”

3. *Amendment of section 3F.*— For section 3F
of the principal Act, the following section shall
be substituted, namely:—

“3F. *Composition of tax payable under
section 3E.*— In lieu of tax payable under
section 3E, on entertainment provided
through antennae and cable television or
antennae or cable television exclusively, the
cable operator or the proprietor may, at his
option and subject to such conditions and in
such manner as may be prescribed, pay a tax,
by way of composition, with respect to
entertainment provided calculated at 50% of
the amount of tax payable as per rates
provided under sub-section (1) of section 3E.

N.B. For the purpose of working out the composition
amount, maximum number of connections
provided at any time during the previous year
shall be taken into account.”

Statement of Objects and Reasons

The Goa Entertainment Tax Act, 1964 (Act 2
of 1964), was last amended vide the Goa
Entertainment Tax (Second Amendment) Act,
2001(Goa Act 21 of 2001), thereby making
provision for registration of proprietors providing
entertainment by way of cyber café and pool
parlour and/or with the aid of antennae or cable
television to a connection holder on payment.
The said amendment Act also provided for
composition of tax payable.

On enforcement of the provisions of the said
Amendment Act, small cable operators
represented to the Government the hardships
faced by them. Similarly, the other cable
operators also represented that the levy of tax is
harsh. To give relief to such operators, it is
proposed as under:

- i) The cable operators registered under the
said Act, 1964, and having less than 25
connections to be exempted from payment of
entertainment tax, so long as their registration
is in force.

ii) The cable operators be allowed to avail the benefit of composition on payment of 50% of tax payable instead of 75%, earlier provided for.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill since no additional expenditure will be incurred on account of the proposed amendments.

Memorandum Regarding Delegated Legislation

Proposed sub-section (1) of section 3E of the Goa Entertainment Tax Act, 1964, empowers the Government to frame rules, subject to which the entertainment tax specified therein shall be levied and paid.

Proposed section 3F of the said Act, 1964, empowers the Government to frame rules to specify the conditions and manner of payment of tax by way of composition.

The above delegations are of normal character.

Porvorim-Goa
9th July, 2001.

MANOHAR PARRIKAR
Chief Minister

Assembly Hall,
Porvorim-Goa
9th July, 2001.

R. KOTHANDARAMAN
Secretary (Legislature)

Governor's Recommendation under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution of India, I, Mohammed Fazal, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa the introduction and consideration of the Goa Entertainment Tax (Third Amendment) Bill, 2001.

ANNEXURE

Extract of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964)

"3E. Special provisions in respect of certain entertainments.—

(1) Notwithstanding anything contained in section 3 and subject to such rules as may be prescribed, there shall be levied and paid entertainment tax at the following rates in case of entertainment provided by

way of cyber café and pool parlour and/or with the aid of antennae or cable television to a connection holder on payment of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, namely:—

(i) Providing entertainment through antennae and cable television or Antennae	Twenty rupees per month per connection.
(ii) Providing entertainment through cable television exclusively	Fifteen rupees per month per connection.
(iii) Providing entertainment by way of cyber café and pool parlour	Five paise in a rupee of the amount charged for admission.

"3F. Composition of tax payable under section 3E.— In lieu of tax payable under section 3E, on entertainment provided through antennae and cable television or antennae or cable television exclusively, the cable operator or the proprietor may, at his option and subject to such conditions and in such manner as may be prescribed, pay a tax, by way of composition, with respect to entertainment provided calculated at 75% of the amount of tax payable as per rates provided under sub-section (1) of section 3E.

N.B. For the purpose of working out the composition amount, maximum number of connections provided at any time during the previous year shall be taken into account."

LA/E-9/2488/2001

The following bill which was introduced in the Legislative Assembly of the State of Goa on 16th July, 2001 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Tax on Entry of Goods (Second Amendment) Bill, 2001

(Bill No. 63 of 2001)

A

BILL

further to amend the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000).

BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Entry of Goods (Second Amendment) Act, 2001.

(2) It shall be deemed to have come into force with effect from 24th May, 2001.

2. *Amendment of section 3.*— For sub-section (3) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), the following shall be substituted, namely:-

“(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax shall be levied on and collected from a dealer who brings or causes to be brought into a local area any goods,—

1. in respect of which tax has been paid or has become payable in any other local area under sub-section (1); or

2. in respect of which tax has been paid or has become payable under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

Explanation.— For the purposes of this section, tax paid or become payable should be on goods in the same form in which they are brought or caused to be brought into the local area and in case of tax under the Central Sales Tax Act, 1956, that which is paid or become payable in the State of Goa.”

3. *Repeal and saving.*— (1) The Goa Tax on Entry of Goods (Amendment) Ordinance, 2001 (Ordinance No. 3 of 2001), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Statement of Objects and Reasons

The Goa Tax on Entry of Goods (Amendment) Ordinance, 2001 (Ordinance No.3 of 2001), was promulgated by the Governor of Goa on 24-5-2001, so as to amend sub-section (3) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), to make it clear in the Explanation thereof that central sales tax referred to therein is the one which is paid or becomes payable in the State of Goa.

This Bill seeks to replace the said Ordinance.

Financial Memorandum

No financial implications are involved in this Bill as no additional expenditure will be incurred on account of the proposed amendment.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa
9th July, 2001.

MANOHAR PARRIKAR
Chief Minister

Assembly Hall,
Porvorim-Goa
9th July, 2001.

R. KOTHANDARAMAN
Secretary (Legislature)

Governor's Recommendation under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution of India, I, Mohammed Fazal, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Tax on Entry of Goods (Second Amendment) Bill, 2001.

ANNEXURE

Extract of the Goa Tax on Entry of Goods Act, 2000(Act 14 of 2000)

Section 3. *Levy of tax.*— (1).....

(2).....

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax shall be levied on and collected from a dealer who brings or causes to be brought into a local area any goods,—

1. in respect of which tax has been paid or has become payable in any other local area under sub-section (1), or

2. in respect of which tax has been paid or has become payable under the Goa Sales Tax Act, 1964 (Act 4 of 1964), and

Explanation.— For the purposes of this section, tax paid or become payable should be on goods in the same form in which they are brought or caused to be brought into the local area.

LA/E-9/2488/2001

The following bill which was introduced in the Legislative Assembly of the State of Goa on 16th July, 2001 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Sales Tax (Second Amendment) Bill, 2001

(Bill No. 62 of 2001)

A

BILL

further to amend the Goa Sales Tax Act, 1964
(Act 4 of 1964).

BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Second Amendment) Act, 2001.

(2) It shall be deemed to have come into force with effect from the first day of April, 2001.

2. *Amendment of section 7B.*— For sub-section (1) of section 7B of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), the following shall be substituted, namely:—

"(1) The tax payable under section 7 shall be increased by the surcharge calculated at the rate of five percent of such tax:

Provided that no surcharge shall be payable on petroleum products sold by dealers liable for additional tax under section 7A of this Act and on declared goods specified under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)."

3. *Amendment of section 11A.*— For existing section 11A of the principal Act, the following shall be substituted, namely:—

"11A. *Renewal of registration certificate.* — No dealer registered under section 11, shall

carry on business unless he renews his registration certificate on payment of charges specified in the Thirtieth Schedule within ninety days from the commencement of the year to which renewal applies.

Notwithstanding anything contained hereinabove, the Commissioner of Sales Tax or any other officer empowered by him in that behalf may extend the said period to a further period of ninety days on payment of penalty of 1% per month or part thereof only in relation to the year 2001-02."

4. *Amendment of Sixth Schedule.*— For the existing Sixth Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"THE SIXTH SCHEDULE

[See clause (v) of sub-section (1) of section 7]

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any hotel including bar and restaurant shall be taxed at the following rates:—

Sr. No.	Category of dealers	Rate of tax applicable
(1)	(2)	(3)
(1)(A)	Hotels including bar and restaurant:—	10% on sale price of cooked food and non-alcoholic drinks.
(a)	attached to hotel classified as three star and above by the Director of Tourism, Government of India.	
(b)	attached to the hotel located in 'A' grade municipal area or coastal village including Time Sharing/Rent back accommodation having swimming pool.	
(c)	attached to the hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), having swimming pool.	
(B)	Any other hotel in 'A' grade municipal area or in coastal village not covered by (a), (b) and (c) above, having turnover of cooked food and non-alcoholic drinks in excess of rupees twenty lakhs during the previous year.	

- (2) Hotels including bar and restaurant located in 'A' grade municipal area or coastal village and those attached to hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), not covered by (1) above but excluding those having turnover below rupees three lakhs per annum and cold drink houses. 2% on sale price of cooked food and non-alcoholic drinks
- (3) Hotels including bar and restaurant not covered under serial numbers (1) and (2) above, having annual turnover of rupees three lakhs and above during previous year. 1% on sale price of cooked food and non-alcoholic drinks.
- (4) Any other hotel including bar and restaurant, food stall/pantry hawking or otherwise, serving cooked food and non-alcoholic drinks and beverages having turnover below rupees three lakhs during previous year. Exempted from payment of sales tax.
- (b) attached to the hotel located in 'A' grade municipal area or coastal village including time sharing/rent back accommodation having swimming pool.
- (c) attached to the hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), having swimming pool.
- (d) Any other hotel in 'A' grade municipal area or in coastal village not covered by (a), (b) and (c) above having turnover of cooked food and non-alcoholic drinks in excess of rupees twenty lakhs during the previous year.
- (2) Hotels including bar and restaurant located in 'A' grade municipal area of coastal village and those attached to hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) not covered by (1) above but excluding those having turnover below rupees three lakhs per annum and cold drink houses. Rs. 10,000/-
- (3) Hotels including bar and restaurant not covered under serial numbers (1) and (2) above, having annual turnover of rupees three lakhs and above during previous year. Rs. 5,000/-
- (4) Any other hotel including bar and restaurant, food stall/pantry hawking or otherwise, serving cooked food and non-alcoholic drinks and beverages having turnover below rupees three lakhs during previous year. Rs. 500/-

N.B.: For computing turnover of Rs.3 lakhs for the purposes of items at serial numbers (2), (3) and (4) above, entire sales turnover of the hotel including bar and restaurant shall be taken into account."

5. Amendment of Thirtieth Schedule.— For the existing Thirtieth Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"THE THIRTIETH SCHEDULE

Registration/renewal charges under the Goa Sales Tax Act, 1964 (Act 4 of 1964)

[See sections 11(2) and 11A]

Category of dealers	Amount of registration charges/renewal charges
(1)	(2)

(I) Special category

- (1) Petrol pumps and dealers primarily in petroleum products. Rs. 2000/-
- (2) Dealers primarily in cooking gas (LPG) Rs. 2000/-

(II) Hotels, bar and restaurant

- (1) Hotels including bar and restaurant:— Rs. 25,000/-
- (a) attached to hotel classified as three star and above by the Director of Tourism, Government of India.

(III) Other dealers

- (1) Turnover limit – upto Rs.1 lakh Rs. 250/-
- (2) Above Rs.1 lakh but below Rs.3 lakhs Rs. 500/-
- (3) Rs. 3 lakhs but below Rs.10 lakhs Rs. 1,000/-
- (4) Rs.10 lakhs but below Rs.40 lakhs Rs. 2,000/-
- (5) Rs.40 lakhs but below Rs.100 lakhs Rs. 4,000/-
- (6) Rs.100 lakhs but below Rs.500 lakhs Rs. 6,000/-
- (7) Rs. 500 lakhs but below Rs.1000 lakhs Rs. 10,000/-
- (8) Rs.10 crores but below Rs. 20 crores Rs. 25,000/-
- (9) Rs.20 crores and above Rs. 50,000/-

6. Repeal and saving.— (1) The Goa Sales Tax (Amendment) Ordinance, 2001 (Ordinance No. 2 of 2001), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Statement of Objects and Reasons

The Goa Sales Tax (Amendment) Ordinance, 2001 (Ordinance No.2 of 2001), was promulgated by the Governor of Goa on 24-5-2001, so as to amend section 7B of the Goa Sales Tax Act, 1964 (Act 4 of 1964), to provide for surcharge to be calculated at the rate of five percent of tax payable.

After enforcement of the provisions of the Goa Sales Tax (Amendment) Act, 2001 (Goa Act 23 of 2001), the hoteliers and other dealers represented to the Government their grievances relating to registration and renewal charges and also tax payable. They also sought more time for effecting the payment for registration and renewal charges.

On considering the representations, it is felt necessary to introduce certain changes in the Sixth Schedule and Thirtieth Schedule appended to the said Act, 1964 and also incorporate provision for extending the period specified in section 11A for renewal of registration, by suitably amending said section 11A of the said Act, 1964.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill since no additional expenditure will be incurred on account of the proposed amendments.

Memorandum Regarding Delegated Legislation

Clause 3 of the Bill seeks to empower the Commissioner of Sales Tax or any other Officer empowered by him to extend the period specified for renewal of registration subject to payment of penalty at 1% per month or part thereof only in respect of the year 2001-02.

This delegation is of normal character.

Porvorim-Goa
9th July, 2001.

MANOHAR PARRIKAR
Chief Minister

Assembly Hall,
Porvorim-Goa,
9th July, 2001.

R. KOTHANDARAMAN
Secretary (Legislature)

Governor's Recommendation under Article 207 of the Constitution

In pursuance of Article 207 of the Constitution of India, I, Mohammed Fazal, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Sales Tax (Second Amendment) Bill, 2001.

ANNEXURE

Extract of the Goa Sales Tax Act, 1964 (Act 4 of 1964)

i) *Section 7B. Levy of Surcharge.*— (1) The tax payable under section 7 shall be increased by the surcharge calculated at the rate of five paise of such tax:

Provided that no surcharge shall be payable on petroleum products sold by dealers liable for additional tax under section 7A of this Act and on declared goods specified under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(2) The provisions of this Act and the rules made thereunder including those relating to refund of or exemption from tax shall, so far as may be, apply in relation to the levy, assessment and collection of surcharge payable under sub-section (1) as they apply in relation to the levy, assessment, and collection of sales tax under this Act.

ii) *"11A. Renewal of registration certificate.*— No dealer registered under section 11, shall carry on business unless he renews his registration certificate on payment of charges specified in the Thirtieth Schedule within ninety days from the commencement of the year to which renewal applies."

iii) "THE SIXTH SCHEDULE

[See clause (v) of sub-section (1) of section 7]

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any hotel including bar and restaurant shall be taxed at the following rates:—

Sr. No.	Category of dealers	Rate of Tax applicable
1.	Hotels including bar and restaurants in 'A' grade municipal area or coastal villages, having air conditioning, partly or wholly, or restaurant attached to hotels classified as 'A' grade,	10% of sale of cooked and non-alcoholic drinks.

Sr. No.	Category of dealers	Rate of Tax applicable
'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).		
2.	Hotels including bar and restaurants located in 'A' grade municipal area or coastal villages, without air conditioning and restaurant in any other municipal area other than those attached to hotels classified as 'A' or 'B' grade under Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	2% of sale of cooked and non-alcoholic drinks
3.	Hotels including bar and restaurants not covered under Sr. Nos. (1) and (2) above having annual turnover of Rs. 3 lakhs and above.	1% of sale of cooked and non-alcoholic drinks
4.	Any other hotels including bar and restaurants having turnover below rupees 3 lakhs per annum.	Exempted from payment of sales tax

N.B. For computing turnover of Rs. 3 lakhs for the purposes of items at Sr. Nos. (3) and (4) above, entire turnover of hotels including bar and restaurants shall be taken into account.

iv) "THE THIRTIETH SCHEDULE

Registration/Renewal Charges under the Goa Sales Tax Act, 1964 (Act 2 of 1964)

[See section 11(2) and 11A]

Category of dealers	Amount of Registration charges/renewal charges
(I) Special Category	
(1) Petrol pumps and dealers primarily in petroleum products.	Rs. 2000/-
(2) Dealers primarily in cooking gas (LPG)	Rs. 2000/-
(II) Hotels, Bar and Restaurants	
(1) Hotels including Bar and restaurants in 'A' grade	Rs. 25,000/-

municipal area or coastal villages, having air conditioning, partly or wholly, or restaurant attached to hotels classified as 'A' grade/ 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).

(2) Hotels including bar and restaurants located in 'A' grade municipal area or coastal villages, without aircondition and restaurant in any other municipal area other than those attached to hotels classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 10,000/-
(3) Hotels including bar and restaurants not covered under Sr. Nos. (1) and (2) above having annual turnover of Rs. 3 lakhs and above.	Rs. 5000/-
(4) Any other hotels including bar and restaurants having turnover below Rs. 3 lakhs per annum.	Rs. 500/-

(III) Other dealers

(1) Turnover limit - Rs. 30000/- to Rs. 1 lakh	Rs. 250/-
(2) Above Rs. 1 lakh but below Rs. 3 lakhs	Rs. 500/-
(3) Above Rs. 3 lakhs but below Rs. 10 lakhs	Rs. 1,000/-
(4) Above Rs. 10 lakhs but below Rs. 40 lakhs	Rs. 2,000/-
(5) Above Rs. 40 lakhs but below Rs. 100 lakhs	Rs. 4,000/-
(6) Above Rs. 100 lakhs but below Rs. 5 crores	Rs. 6,000/-
(7) Above Rs. 5 crores but below Rs. 20 crores	Rs. 25,000/-
(8) In excess of Rs. 20 crores	Rs. 50,000/-.